Appellate Case: 10-1270 Document: 01018488658

Date Filedings of States **Tenth Circuit** 

## UNITED STATES COURT OF APPEALS

September 1, 2010

## FOR THE TENTH CIRCUIT

Elisabeth A. Shumaker **Clerk of Court** 

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

v.

DAVID W. GOLDSTON, individually and as trustee of Old Times Holding Trust and trustee of High Mountain Holding Trust; NANCY S. GOLDSTON, individually and as trustee of Old Times Holding Trust and trustee of High Mountain Holding Trust,

Defendants - Appellants,

and

W.W. INVESTMENT GROUP, LLC, as trustee of Old Times Holding Trust and Trustee of High Mountain Holding Trust; ARTHUR C. DAVENPORT; FIRST NATIONAL BANK OF PAONIA,

Defendants.

No. 10-1270 (D.C. No. 1:06-CV-02153-PAB-KLM)

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Before KELLY, O'BRIEN, and TYMKOVICH, Circuit Judges.

Defendants, proceeding pro se, seeks to appeal the district court's March 31, 2010 Judgment. We dismiss the appeal. The judgment appealed is interlocutory because the underlying civil action is still proceeding before the district court.

"Federal appellate jurisdiction generally depends on the existence of a decision by the District Court that 'ends the litigation on the merits and leaves nothing for the court to do but execute the judgment.' "Federal Deposit Insurance Corp. v. McGlamery, 74 F.3d 218, 221 (10th Cir. 1996) (quoting Coopers & Lybrand v. Liversay, 437 U.S. 463, 467 (1978)). In Will v. Hallock, 546 U.S. 345 (2006), the Supreme Court stressed that very few types of interlocutory orders can qualify as immediately appealable collateral orders. The "conditions are 'stringent,' and unless they are kept so, the underlying doctrine will overpower the substantial finality interests [28 U.S.C.] § 1291 is meant to further." Id. at 349.

Upon review, the court finds that the March 31, 2010 Judgment appealed by Defendants does not constitute a final or immediately appealable decision under § 28 U.S.C. § 1291 or under any recognized exception to the final judgment rule. The Government's civil action is still proceeding in the district court. The March judgment may be appealed upon entry of a final judgment by the district court disposing of all claims and liens and upon entry of a decree of judicial sale.

Accordingly, the appeal is **DISMISSED** for lack of appellate jurisdiction.

Entered for the Court, Elisabeth A. Shumaker, Clerk

thleen T. Chifford

Kathleen T. Clifford Attorney - Deputy Clerk